

Ana M. Alfonso (AA 9490)
Kaye Scholer LLP
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*Attorneys for the Entities listed on Exhibit A
hereto*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	:	
In re	:	Chapter 11 Case No.
LEHMAN BROTHERS HOLDINGS INC., et al.	:	08-13555 (JMP)
Debtors.	:	(Jointly Administered)
-----X	:	

**VERIFIED STATEMENT OF KAYE SCHOLER LLP PURSUANT
TO FEDERAL RULE OF BANKRUPTCY PROCEDURE 2019(a)**

Kaye Scholer LLP ("Kaye Scholer"), as attorneys for the entities listed on Exhibit A hereto (each, an "Entity," and collectively, the "Entities") in connection with the above-captioned chapter 11 cases of Lehman Brothers Holdings Inc. and its debtor affiliates (together, the "Debtors"), hereby submits this verified statement (the "Verified Statement") pursuant to Federal Rule of Bankruptcy Procedure 2019(a).

1. Kaye Scholer is counsel to the Entities in the above-captioned cases. The address of Kaye Scholer for purposes of this statement is 425 Park Avenue, New York New York 10022.
2. Exhibit A sets forth the mailing address for each Entity.
3. Each Entity may hold claims against and/or interests in the Debtors arising out of applicable agreements, law or equity pursuant to such Entity's relationships

with the Debtors.

4. The specific nature and amounts of any claims held by the Entities will be set forth in proofs of claim filed against the Debtors' estates.

5. Each of the Entities separately requested that Kaye Scholer represent it in connection with the Debtors' chapter 11 cases.

6. Upon information and belief, Kaye Scholer may possess or hold claims against the Debtors that may be the subject of a proof of claim to be filed at a later date.

7. The undersigned hereby verifies under oath that the foregoing information is true and accurate, to the best of the undersigned's knowledge and belief. Kaye Scholer reserves the right to revise and supplement this Verified Statement.

Dated: December 15, 2008
New York, New York

KAYE SCHOLER LLP

/s/Ana M. Alfonso
Ana M. Alfonso (AA 9490)
425 Park Avenue
New York, New York 10022
Telephone: (212) 836-8000
Facsimile: (212) 836-8689

*Attorneys for the Entities listed on Exhibit
A hereto*

EXHIBIT A

- 1. Bank of America, N.A.
Attn: Deborah B. Story
50 N. Laura Street
Suite 1700
Jacksonville, FL 32210**
- 2. Banco Popular, S.A.
Juan Hormaechea, Esq.
c/o Ashurst LLP
Alcala, 44
Madrid 28014**
- 3. Beeland Interests, Inc.
Attn: James Beeland Rogers, Jr.
150 West Flagler Street, Suite 1400
Miami, FL 33130**
- 4. Caisse de dépôt et placement du Québec
Center CDP Capital
1000, place Rue Jean-Paul Riopelle
Montreal Canada H2Z 2B3**
- 5. Galliard Capital Management
c/o Wells Fargo Bank
Attn: Legal Department
45 Fremont Street 26th Floor
SF CA 94105**
- 6. Miller Tabak & Co. LLC
331 Madison Avenue
12th Floor
New York, NY 10017**
- 7. Spanish Broadcasting System, Inc.
2601 South Bayshore Drive
Coconut Grove, Florida 33133**
- 8. Total Gas & Power Limited
10 Upper Bank Street
Canary Wharf
London UK E-14 5BF**

9. Wells Fargo Bank, N.A. and Wells Fargo & Company
Attn: Legal Department
45 Fremont Street 26th Floor
SF CA 94105